

House State & Local Government Committee Amendment NO. 1

AMENDMENT NO. _____

Signature of Sponsor

AMEND Senate Bill No. 646*

House Bill No. 1480

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by deleting in its entirety all the language following the enacting clause, and by substituting instead the following language:

SECTION 1. Tennessee Code Annotated, Section 67-5-1407(a)(1), is amended by deleting the language “owner of property” and substituting instead the new language “owner of property or taxpayer”.

SECTION 2. Tennessee Code Annotated, Section 67-5-1407(a)(1) is amended by deleting the language “executed by the owner” and substituting instead the new language “executed by the owner or taxpayer”.

SECTION 3. Tennessee Code Annotated, Section 67-5-1407(a)(1)(A) through 67-5-1407(a)(1)(C), is amended by deleting in each and every instance the word “owned” and substituting instead the new language “under appeal or protest”.

SECTION 4. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following appropriately designated new subsection:

() “Taxpayer” as used in this part, or part 15, means the owner of the property under appeal or any lessee legally obligated to pay ad valorem taxes for which the property is liable. A lessee obligated to pay some but not all of the taxes for which the property is liable, may appeal the assessment only if the owner consents to the appeal in writing. A property manager may authorize an agent to represent the taxpayer in an appeal if the taxpayer has authorized the manager in writing to engage the services of an agent for this purpose.

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SECTION 5. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following new sentence to the end of subsection (a):

At any conference or hearing pursuant to part 15, and in the event there may be duplicate appeals filed on any parcel or should the state board of equalization have reason to believe that representation is not duly authorized, the board may require from any agent, or other representative, written authorization signed by the taxpayer.

SECTION 6. Tennessee Code Annotated, Section 67-5-1514(b), is amended by deleting in its entirety the last sentence of the subsection.

SECTION 7. Tennessee Code Annotated, Section 67-5-1407(e)(2), is amended by adding the following new sentence to the end of the subdivision:

It is the legislative intent that this subsection shall operate as an exception to §67-5-1407(a)(1).

SECTION 8. Tennessee Code Annotated, Section 67-5-1407(e), is amended by adding the following appropriately designated new subdivision:

() In the event there may be duplicate appeals filed on any parcel or should the board have reason to believe that representation is not duly authorized, the board may require from any agent, or other representative, written authorization signed by the taxpayer.

SECTION 9. This act shall take effect upon becoming a law, the public welfare requiring it.

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